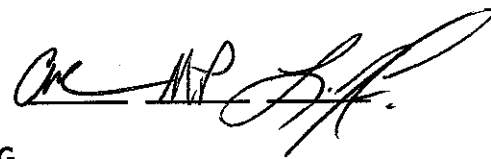


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**TOWN OF LUNENBURG
BOARD OF ASSESSORS
P.O. BOX 135
LUNENBURG, MA. 01462**

RECEIVED & FILED

JUL 18 2012

Minutes from the Board of Assessors meeting held: March 6, 2012

**LUNENBURG TOWN
CLERK OFFICE**

The meeting opened at 6:00 pm. Present: Chairman, Chris Comeau, Board Members, Matthew Papini, Sr., Louis Franco, Associate Assessor, David Manzello, Regional Assessor, Harald Scheid and Louise Paquette, Administrative Assistant.

Board reviewed and approved minutes, current expense vouchers, abatements, warrants & payroll.

Harald presented an Article regarding Personal Property Exemption to the Board for review and approval. The proposed Article for the spring 2012 Annual Town Meeting states:

"To see if the Town will vote to accept Chapter 59, Section 5, Clause 54 of the General Laws of Massachusetts establishing a minimum fair cash value of \$2,500.00 for the personal property accounts to be taxed, or pass any vote or votes in relation thereto."

Harald stated that there are numerous businesses that are under \$2,500.00 in value. He stated that the forms of list will still need to be returned yearly, however he feels that the revenue generated does not warrant the costs associated in manpower or postage in mailing the PP bills. After discussion, the Board voted to approve the article. Louise reported that the article will need to be submitted to the Board of Selectmen by March 26, 2012.

Harald reported that Kerry has notified him that the Board of Assessors is scheduled to present their proposed FY13 Budget before the Finance Board on March 22nd at 8:15pm. He mentioned that there is a possibility the Town will be seeking an override. Harald explained that there is a \$300,000 proposed cut to the budget for Town Departments for FY13. Each department has been asked to provide a list of how the department would be impacted if the only funding received in FY2013 is what is provided under the Town Managers' FY2013 Preliminary Budget. Harald invited Board Members to accompany him to the meeting. Louise will send out a reminder to the BOA.

Louise reported that Jane Rose (DEP) representing The Lancaster Land Trust, Inc., (property address: 0 Rear Kaleva Road) has been in contact with the office wishing to set up a meeting with the BOA to discuss the possibility of receiving a charitable exemption. Harald stated that he has met with her in his office in Leominster. Harald provided information to the Board written by the DOR entitled: "Taxpayers Guide to Local Property Exemptions for Religious & Charitable Organizations" and suggested they review the information about local property tax exemptions for religious and charitable organizations. He explained that the Board of Assessors are responsible for administering property tax exemptions and that a religious or charitable organization is not automatically exempt from local taxation when it organizes or acquires property. The organization must meet specific eligibility criteria and follow certain procedures to obtain an exemption. Chris suggested that "they" be invited to the next meeting. Louise will get in touch with the organization to set up a date and time.

A taxpayer appeared before the Board at 6:15 pm, regarding the values on his two properties. He wished to "understand" the process which contributes to determining his assessments. He spoke in length of the values of surrounding properties located in his neighborhood. He asked the Board to explain why his property values went up while "other property values have seen a decrease". Harald and David explained that there are many factors that contribute in determining value; "calculation of square footage is not enough". David explained that this was a revaluation year and that his analysis determined that "ranch" style homes were undervalued and needed to be adjusted. The Board went

on to explain that the market has increased in sales for ranch properties and it has driven values up. Chris explained that sales data is all we can go by. Matt suggested that the BOA put together a spreadsheet with supports that will designate the values, size and other factors of the sales that occurred since 2010 for ranch homes. David will gather a comparable sales report for 2010, 2011, and 2012 and will have the BOA review this. After reviewing, the report will be sent to the taxpayer. Chris explained the philosophy of the BOA stating that "we are here to assist the taxpayer". The departmental mission is to recognize the need to maintain accurate assessment records, develop valuation methods that insure the highest degree of assessment equity among taxpayers and to maintain the confidence of the taxpayers by addressing their needs honestly, openly and cooperatively. After the discussion, the taxpayer appeared satisfied with the explanations regarding his assessment on his parcel of land. The BOA voted to table the abatement decisions on his applications and suggested that Louise call him to notify him when the Board will meet to discuss the applications and the comparable sales report.

Solar Farms: Harald welcomed the four visitors in the office observing the meeting. He stated that at this time, there are three proposed Solar farm projects in Lunenburg; Pleasant Street / Electric Ave., Youngs Rd. and Chase Rd. He stated that he has been having many discussions & meetings with the Town Manager and developers whom are seeking PILOT agreements. (Payment-In-Lieu-Of-Taxes) Harald stated that at this time there is no special legislature allowing for PILOT agreements for solar developments. He is working on "hammering" out an agreement on how "we" will determine the values. Harald informed the Board that a developer appeared before the Board of Selectmen and the BOS voted against PILOT, agreeing that it is not in the best interest of the community. Chris questioned how would the Solar projects benefit the Town and would there be any energy cost savings? Harald told the Board that the BOS is instructing the Assessors to figure out what the assessment would be. The Board agreed after much discussion that "we need to protect the revenue for the town". Harald prepared a DRAFT and instructed the Board to review it. He intends to send it to the Town Manager and Board of Selectmen.

Harald spoke with the Board regarding Personal Property for FY13. A letter was mailed in February to personal property owners as well as summer home owners notifying them that a special form of list will be mailed at a later date in place of the yearly Form of List. The letter explains that the Assessor's office is required to periodically conduct a comprehensive review of personal property accounts to insure that all eligible businesses are being taxed and that their assessments represent all assets subject to taxation. In calendar year 2012, the Assessors will be conducting a program to meet these State mandates. Harald will be checking with the Town Manager regarding the monetary process needed to provide this additional service. Louise did remind the Board that the town approved the Article which was passed at Town Meeting, May 1, 2010. Article is as follows:

To see if the Town will raise and appropriate the sum of \$15,000 to retain the services of a qualified firm to conduct field audits of all personal accounts pursuant to a Department of Revenue mandate that all such accounts be audited at least once every nine years.

Harald addressed the Board regarding the tax exempt status of the Twin City Baptist Church's land. He stated that there was a recent article in the Fitchburg Sentinel regarding the proposed solar park and tax exempt status which the Twin City Baptist Church has been granted for two parcels on Electric Ave. (194 Electric Ave - Map 78, Parcel 69 and Map 77, Parcel 14) He shared a memo (2/28/2012) with the Board addressed to the Board of Selectmen, Town Manager and Twin City Baptist Church. (See attached memo) Louise explained to the Board that this finding was brought to light through a recent inquiry of the land (Map 77- Parcel 14) by the proposed developer / applicant seeking a building permit. The applicant stated that the property tax maps he reviewed on-line showed the location of the church and school buildings on one single parcel; not the parcel he was inquiring about. Harald stated that he has met with the Pastor to inform him of the findings and the subject of the charitable exemption will be reviewed by the Board of Assessors and decided upon.

David presented to the Board 16 Real Estate abatement applications for review and approval. Also an application was "revisited" after denying the abatement at the last meeting. Additional information was provided by the Building Official stating that the land / property in question (32 Spring St.) was not a buildable lot. Spring St is an unaccepted way; therefore, this parcel has no frontage and is

technically an extension of 31 Spring St and contiguous land.

Following David's power point presentation of each individual property, seven applications seeking RE abatements were denied and ten application RE abatements were granted. They are as follows:

- 32 Spring Street (denial retracted)
- 11 Florence Street
- 487 Holman Street
- 1455 Mass Avenue
- 400 Lancaster Avenue
- 550 Townsend Harbor Road
- 220 Page Street
- 91 Highland Street
- 490 Chase Road
- 438 Lancaster Avenue

David stated that there a few remaining applications to review. The Board voted to review and vote on the applications at the next meeting.

Board voted to meet on Tuesday, April 3rd at 6 pm.

Meeting adjourned 8:40 pm.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Louise Paquette".

Louise Paquette
Administrative Assistant
To the Board of Assessors

Town of Lunenburg
Office of the Board of Assessors

PO Box 135 Lunenburg, MA 01462
978-582-4145

Christopher Comeau, Chairman
Matthew J. Papini, Sr., Member
Louis J. Franco, Member

Louise Paquette, Administrative Assessor
Harald M. Scheid, Regional Tax Assessor
David Manzello, Associate Assessor

Memorandum

DATE: February 28, 2012
FROM: Harald Scheid, Assessor
TO: Board of Selectmen
Kerry Speidel, Town Manager
RE: Twin City Baptist Church - Exemption

Greetings:

Allow me to respond to the recent Fitchburg Sentinel article about the tax exempt status of the Twin City Baptist Church's land.

For a span of years going back to the church's construction in the late 1970's, the Board of Assessors granted tax exempt status on two TCBC land parcels having frontage on Electric Avenue. Though I cannot attest to the basis for prior boards exemption decisions, my hunch is the assessors believed that the Twin City Baptist church and school facilities straddled both parcels. Our old assessors' maps did not show building footprints and provided no indication of the structures' locations relative to property boundaries.

In responding to recent inquiries about the planned solar park, I observed that our new property tax maps show the location of the church and school buildings with all structures being located a single land parcel (Map 78, Parcel 69). I wrote Pastor Burke of TCBC on January 17th to inform him of my findings and to forewarn him that pending a Board of Assessors decision, the second parcel (Map 77, Parcel 14) without structures would likely not be granted an exemption.

About one week later, I met with Pastor Burke to discuss my letter. He was cordial, but gave no indication of what action he might take, if any. I have not yet spoken with the Board of Assessors about this matter, but will likely do so at a future meeting.

Regards,

Harald M. Scheid, Regional Tax Assessor
Town of Lunenburg

Town of Lunenburg
Office of the Board of Assessors

PO Box 135 Lunenburg, MA 01462
978-582-4145

Christopher Comeau, Chairman
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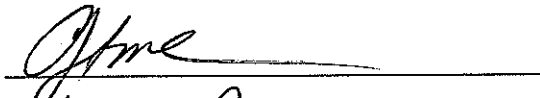
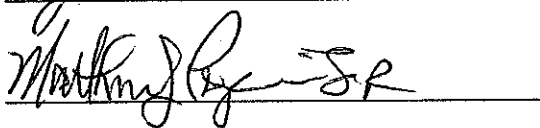
Louise Paquette, Administrative Assessor
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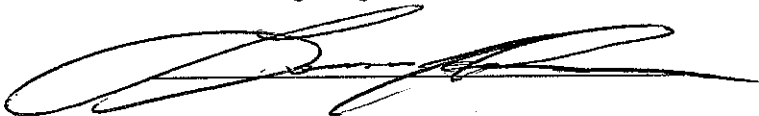
Town Meeting Article
Spring 2012 Annual Town Meeting

ARTICLE 20: PERSONAL PROPERTY EXEMPTION

To see if the Town will vote to accept Chapter 59, Section 5 Clause 54 of the General Laws of Massachusetts establishing a minimum fair cash value of \$2,500 for personal property accounts to be taxed, or pass any vote or votes in relation thereto."

Submitted by the Lunenburg Board of Assessors

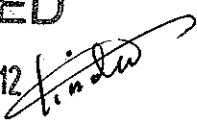





Statutory Reference - MGL C59 S5 Clause 54

Personal property, if less than an amount established by the city or town, but not in excess of \$10,000 of value. This clause shall take effect upon its acceptance by a city or town, which shall establish a minimum value of personal property subject to taxation and may modify the minimum value by vote of its legislative body.

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SELECTMEN'S OFFICE